

IN THE ABSTRACT

Please replace the Abstract with the following:

--In a magnetic tunnel effect type magnetic head (20) having a magnetic tunnel junction element (26) sandwiched with conductive gap layers (25) and (27) between a pair of magnetic shielding layers (24) and (28), the conductive gap layers (25) and (27) are formed from at least one nonmagnetic metal layer containing a metal element selected from Ta, Ti, Cr, W, Mo, V, Nb and Zr. Therefore, the magnetic head (20) can have an improved face opposite to a magnetic recording medium.--
